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government with a majority rule. However, another case on this exact question—the only one which the writer has been able to find—does not accept this holding, and its views are in direct conflict with those in the instant case. *Orpen v. Watson*, (N. J. Sup.) 93 Atl. 853.

EQUITY—COLLECTION OF VOID TAX NOT ENJOINED.—The tax assessor of McHenry County, N. D., levied a tax against a state bank upon its shares of capital stock. A verified statement showing capital stock, reserve fund, surplus and the name and residence of each stockholder of the bank was in the hands of the assessor. Plaintiff seeks to enjoin the collection of this tax on the ground that the assessment was made contrary to law and the tax levied thereon is void and illegal. *Held*, that the tax is invalid because levied against the bank instead of its shareholders, but that it cannot be canceled and its collection enjoined by a suit in equity. *Merchants' State Bank of Velva v. McHenry County et al.* (N. D. 1915) 153 N. W. 386.

It is settled that the alleged tax is void in law. *National Bank v. Hoffman*, 93 Ia. 119; *Kimball v. The Corn Exchange National Bank*, 1 Ill. App. 209. Yet invalidity alone is insufficient to warrant the interference of equity by injunction against the collection of a void tax. *Dows v. City of Chicago*, 78 U. S. 108; *Macklot v. Davenport*, 17 Ia. 379; *Bismarck Water Supply Co. v. Barnes* (N. D. 1915) 153 N. W. 454. It is the general rule that other circumstances must be attending to bring a case involving collection of a void tax within some recognized head of equity jurisprudence before equity will take jurisdiction. *Ritter v. Patch*, 12 Cal. 298; COOLEY, TAXATION (3rd Ed.) p. 1415. The reason for this general principle is that a complainant has an adequate remedy at law. The void tax in the principal case could have been paid under protest and then a suit brought to recover the money. *St. Anthony Elev. Co. v. Bottineau County*, 9 N. D. 346, 50 L. R. A. 262. Or if plaintiff's property were seized by officers for non-payment of the invalid tax, these officers are liable in trover or trespass and a recovery of money damages is supposed to compensate for all losses. In those states holding to the general principles stated above there are recognized special circumstances that will give equity jurisdiction to these tax cases. Inadequacy of legal remedy is one. *First National Bank v. The City of Covington*, 103 Fed. 523. Also fraud, *Pacific Postal Telegraph Cable Co. v. Dalton*, 119 Cal. 604. Avoidance of multiplicity of suits is a ground for equitable relief in tax cases. *Union and Planters' Bank v. City of Memphis*, 111 Fed. 561. The plaintiff in the principal case based his prayer on this last ground. The bank failed to show that it probably would be subjected to a multiplicity of suits, since no action at law will lie against the bank by its shareholders upon its being compelled to pay the void tax any more in any other unwarranted disbursement. Somewhat opposed to the above principle that equity will not enjoin collection of a void tax are states which hold that mere illegality of a tax is a ground for injunction. The cases in which such doctrine has been adhered to are limited in application. They seem to be confined to such conditions as where the tax itself is illegal or unauthorized even when properly assessed, *McClure v. Owens*, 21 Ia. 133, or where the property

assessed is not subject to taxation. *I. C. R. R. Co. v. County of McLean*, 17 Ill. 291. These various states have formulated many special rules on this subject. In the cases generally, however, is found a reluctance to interfere with the collection of a tax.

**EQUITY—QUIETING TITLE TO STOLEN PROPERTY.**—Diamond rings and other property were stolen from plaintiff's place of business. The thieves were apprehended and held in custody. The rings and money derived from sale of some of the stolen property were found among their effects. This property was in the hands of the police, who are made co-defendants in this equity suit. Pending criminal prosecution of the accused plaintiff files a bill praying for establishment of his title and return of the property. Demurrer by defendants. *Held*, that the prayer be granted. *Homrich v. Robinson et al.* (Mass. 1915) 108 N. E. 1082.

Although several applications of principles of equity are found in the report the case is most interesting from the ultimate result produced. Action for conversion or replevin seems the natural remedy for the case presented. But the court allows equitable relief on the ground that adequate relief at law could not be had during the pendency of the criminal prosecution. This avoided the delay in returning the property that would have happened if a suit at law had been brought. *Hodgkins v. Bowser*, 195 Mass. 141 and also the statute (Rev. Laws, c. 159, § 3, cl. 1). To grant the relief asked the court had to say that the property was not so completely in the custody of the law as to bar equity. Concurrent jurisdiction of law and equity in cases of recovery of stolen chattels is found in Massachusetts. *Stratton v. Hernon*, 154 Mass. 310, 312. While the principle that a bill in equity will lie for discovery and delivery of possession of chattels of special and peculiar value is well settled, it could not be applied in this case. The same result was produced on a different theory. The relief found in this case recommends itself for effectiveness wherever it can be used. But some cases in other states in which this remedy has been refused either for lack of statute or otherwise are: *Jones v. MacKenzie*, 122 Fed. 390; *Sawyer v. Atchison, T. & S. F. R. Co.*, 129 Fed. 100; *Thompson v. Vernay*, 106 Ill. App. 182; *Ireland v. Loomis*, 17 Ohio Cir. Ct. R. 37.

**EVIDENCE—CURATIVE ADMISSIBILITY.**—The plaintiff brought action for damages alleged to have accrued to her on account of an assault by the defendant. Upon cross-examination of the defendant, he was interrogated by plaintiff's counsel as to his alleged misconduct toward another girl in the neighborhood. Subsequently, defendant called two witnesses who were permitted to testify, over plaintiff's objection, that defendant's character was good in every respect. *Held*, (ALLEN, J., dissenting), not to be error. *Gourley v. Callahan* (Mo. App. 1915) 176 S. W. 239.

It is clear that, in civil cases, the character of neither party may be inquired into. *Gutzwiller v. Lackman*, 23 Mo. 168; *Gough v. St. John*, 16 Wend. 645; *Wright v. McKee*, 37 Vt. 161; CHAMBERLAYNE, § 3273; WIGMORE, § 64. There is a well recognized exception to this rule when character is put in issue by the nature of the proceedings, *i. e.*, in slander, libel, malicious prose-